

READER'S GUIDE TO THE BUDGET

The Leon County budget document is intended to provide information in such a manner that the lay reader can understand the operations of Leon County. The budget document is also intended to serve as a policy document, financial plan, and operating guide for county programs. The following is a brief description of the information included in each section of this document.

BUDGET MESSAGE

The Administrator's Message summarizes the recommendations made to the Board during the budget process and provides an overview for the implementation plan of Board policy.

OVERVIEW

This section summarizes the Board's FY 2003/2004 priorities and provides general information on the county's organizational structure and budget process.

BUDGET ANALYSIS

This section includes an economic profile, financial indicators, like-sized county comparisons, and an analysis of County major revenues. This information is used in developing assumptions for revenue and expenditure projections for the annual budget.

SUMMARY

This section summarizes the County's financial data by program, employees, expenditures, revenues, transactions, functions, and activities.

BUDGET BY FUND

This section represents each of the unique sets of self-balancing accounts for county resources and appropriations.

BUDGET PROGRAM SUMMARIES

This section contains budgets for each departmental program. The departments are:

Legislative/Administration
Public Services
Growth & Environmental Management
Management Services
Public Works
Constitutional Officers
Judicial Officers

The following information is included for each program area:

Program Highlights
Advisory Boards
Summary of Statutory Responsibilities
Summary of Key Service Functions
Performance Measures
Program Summary
Program Expenditure & Staffing Details

NON-OPERATING

This section summarizes the funding of county programs that are not unique to one department but generally benefit the entire community.

DEBT PROFILE

This section includes summary information on the county's debt status.

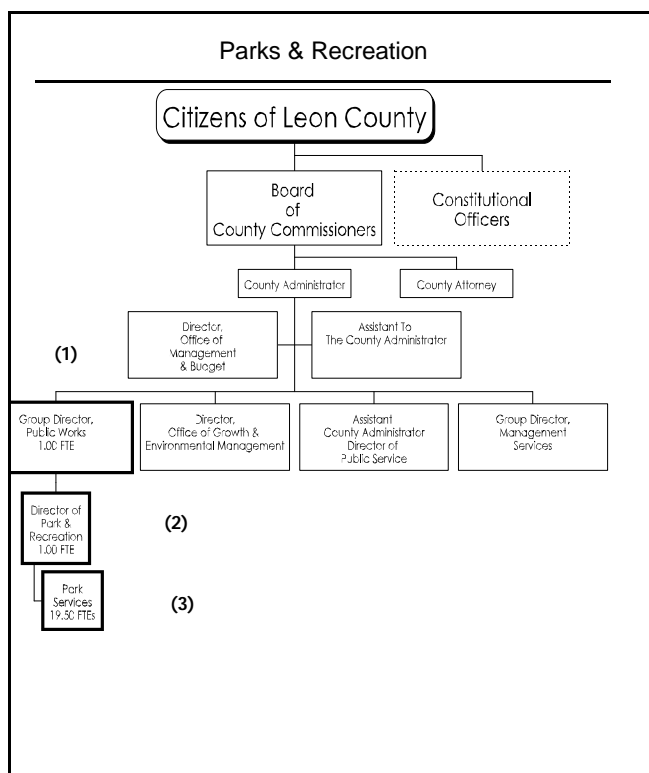
CAPITAL IMPROVEMENT PROGRAM

The Capital Improvement Program represents a five-year plan designed to meet the capital improvement needs of Leon County. This section includes a summary and a five-year plan for capital projects by fund and functional type. Further detail can be reviewed in the detail plan in the accompanying FY 2003/2004 thru FY 2007/2008 Capital Improvement Program document.

APPENDIX

The Glossary provides the reader with definitions of commonly used budget terms. The County Policies identify the budgetary policies the County operates under.

Figure 1.1 - Organizational Chart



HOW TO READ BUDGET FORMS

Figure 1.1 shows the organizational structure of each department at each of the reporting levels.

(1) Director Level - County staff are divided between four major department levels: Office of Growth & Environmental Management, Public Services, Public Works and Management Services. Each of these departments are under the direction of the County Administrator.

(2) Division Director - Division Directors report directly to the Director. Division Directors provide supervision to staff within the respected program area.

(3) Program Level - The program level houses all staffing related to the program area.

Figure 1.2 is used to describe the mission and program highlights of each program, to outline the advisory boards staffed by the program, to detail key statutory responsibilities that govern each program, and to discuss the key service functions performed by the program. Data on this form is also used to describe the program's performance which indicates how efficiently and effectively services are projected to be provided.

(4) Mission Statement - The Mission Statement is a concise written statement of the desired end-result of the program's operation.

(5) Program Highlights - Summarizes significant highlights of the program while giving a brief snapshot of major accomplishments .

(6) Advisory Board Information - Outline advisory boards, standing committees, etc. staffed by the program.

(7) Key Statutory Responsibilities - Highlights key statutory responsibilities that govern the program. Includes federal and state statutes, local codes and ordinances.

(8) Key Service Functions - Describes the key responsibilities and services provided by the program.

(9) Performance Measures - Performance measures describe in specific and measurable terms the outcome which the program is expected to achieve within a certain time frame.

Figure 1.2 - Budget Form 1 (BF-1)

Parks & Recreation		To provide for the safety, comfort, and convenience of the public by creating, maintaining, and managing infrastructure and programs supporting recreation, parks and open space. This is accomplished through cost effective, environmentally sensitive and aesthetically pleasing products and efficient services.			
PROGRAM HIGHLIGHTS		ADVISORY BOARD			
<p>1. Demand for youth sports leagues remains strong in all areas of unincorporated Leon County. Youth baseball and softball registration has increased from 1,100 participants in 2001 to almost 1,400 participants in 2002.</p> <p>2. Leon County's acquisition of over 1,500 acres of open space through state land programs provides a multitude of outdoor recreation opportunities for Tallahassee and Leon County residents.</p> <p>3. Contractual mowing services at boat landings and neighborhood parks has allowed staff to increase service levels in community parks and greenways.</p>		<p>Fort Braden Recreation Council; Miccosukee Recreation Council; Chaires-Capitolia Recreation Council; Northwest Recreation Council; Woodville Recreation Council; Fort Braden Recreation Council; Parks and Recreation Advisory Team; and Chaires Community Center Board of Directors</p>			
SUMMARY OF KEY STATUTORY RESPONSIBILITIES		SUMMARY OF KEY SERVICE FUNCTIONS			
<p>Leon County Code of Laws, Chapter 13 "Parks and Recreation" "Leon County Code of Laws 92 - 12 "Leon County Comprehensive Plan, Section V "Parks and Recreation".</p>		<p>1. Responsible for the development, preservation and management of functional, safe and aesthetically pleasing parks and recreation facilities across Leon County for its citizens and visitors.</p> <p>2. Responsible for the maintenance of all county park facilities, including ball fields, boat landings, nature trails, greenways and open spaces.</p> <p>3. Provides passive recreation activities through access to fishing, camping, picnicking, and nature trails.</p> <p>4. Develops and maintains active recreation facilities including ballfields, tennis and basketball courts.</p> <p>5. Facilitates the organization, promotion, and implementation of recreation programs and activities through community-based recreation providers.</p> <p>6. Pursues outside funding for facilities and services through grants, partnerships, and other programs to complement existing budgets.</p>			
PERFORMANCE MEASUREMENTS		FY 99/00	FY 00/01	FY 01/02	FY 02/03
		Actual	Actual	Estimate	Target
1) Increase enrollment in youth sports activities by 20% each year		1,854	2,758	3,300	3,630
2) Provide active recreation facilities in all five recreation zones in Leon County		4	4	5	5
3) Continuous improvement in the % expenditure of Capital Improvement Program dollars annually		37%	47%	65%	80%
4) Number of acres of invasive exotic plants removed from greenways and open spaces annually		N/A	N/A	N/A	100
5) Continuing education in the areas of staff training and development by the number of training hours attained		N/A	N/A	N/A	70

Figure 1.3 - Budget Form 2 (BF-2)

Parks & Recreation							
FY 2002/2003 THRU FY 2006/2007 FINANCIAL & STAFFING SUMMARY (10)							
	FY 00/01 Actual	FY 01/02 Adopted	FY 02/03 Budget	FY 03/04 Planned	FY 04/05 Planned	FY 05/06 Planned	FY 06/07 Planned
OPERATING							
Personnel	\$607,806	\$666,014	\$717,603	\$739,131	\$772,305	\$823,374	\$848,075
Operating	199,832	227,824	246,990	252,990	282,590	294,984	294,984
Capital Outlay	18,994	33,500			28,000	74,000	74,000
Grants & Aid	7,580	8,000					
TOTAL	\$834,212	\$935,338	\$964,593	\$992,121	\$1,082,895	\$1,192,358	\$1,217,059
STAFFING							
Full Time	19.50	20.50	20.50	20.50	21.00	22.00	22.00
O.P.S.							
FY 2002/2003 PROGRAM CHANGES & NOTES: (11)							
This program is recommended at an increased funding level. These recommendations are: 1. Routine salary and wage adjustments. 2. Northwest Community Park operating expenditures. \$12,394 3. Miccosukee Community Park operating expenditures. \$6,722 4. Parks Supervisor reclassification from Career Service to Senior Management. \$186 5. As approved by the Board at the June 11, 2002, workshop, funding is provided for reclassifications as a result of the Protective Service, Skilled Craft and Service Maintenance Salary study. \$20,769							
FY 2003/2004 THRU FY 2006/2007 PLANNED INITIATIVES & NOTES: (12)							
Outyear requests include: 1. There are no program changes requested in the outyears with the exception of anticipated routine salary and wage adjustments. 2. FY 2003/2004 Jackson View Park operating expenditures. \$6,000 3. FY 2004/2005 Tower Road Park ballfields, Apalachee Parkway Regional Park, and Woodville Community Park operating expenditures. \$68,600 4. FY 2005/2006 Northeast Community Park (1) Park attendant, operating expenditures, and equipment. \$86,294							

Figure 1.3 is the Financial & Staffing Summary which contains a summary of past, present, and future financial and staffing information. This section serves as a summary of information detailed on the BF-3.

(10) Financial & Staffing Summary - This section contains a summary of past, present, and future financial and staffing information. This section serves as a summary of information detailed on the BF-3.

(11) FY 2003/2004 Program Changes - This section gives a brief description of major program changes that have been requested.

(12) FY 2004/2005 Thru 2007/2008 Planned Initiatives & Notes - This section lists major planned initiatives that can impact the 5 year budget plan. It includes personal services expenditure requests as well as operating expenditure and staffing requests.

Figure 1.4 Program Expenditure Detail is used to summarize program expenditures and staffing data for the current budget year.

(13) FY 2003/2004 No Increase Target (NIT) - The NIT Budget is based on matching expenditures to a target budget figure. This target figure is equal to the FY 2002/2003 approved budget less one-time expenditures and operating capital outlay and adjusted for anticipated increases such as postage, mileage, utilities and normal salary and wage increases.

(14) FY 2003/2004 Change Request - This column is used to reflect changes requested for FY 2003/2004 and is a summary of all program change requests.

(15) FY 2003/2004 Total Requested - This column is the sum of the FY 2003/2004 NIT column and the FY 2003/2004 Change column.

(16) FY 2003/2004 Change Recommended - This column is used to reflect changes approved for FY 2003/2004.

(17) FY 2003/2004 Total Recommended (ARB) - This column is the sum of the FY 2003/2004 NIT column and the approved FY 2003/2004 Change column.

(18) Program Staffing Detail - This section provides staffing titles and quantities (FTE's) that correspond to the level of funding provided under Personal Services line item.

Figure 1.4 - Budget Form 3 (BF-3)

Parks & Recreation										
ACCOUNT NUMBER: 140-436-572										
PROGRAM EXPENDITURE DETAIL										
Object	FY 00/01	FY 01/02	FY 02/03 Requested	FY 02/03 Budget						
Code	Account Description	Actual	Adopted	NIT	Change	Total	NIT	Change	ARB	
51200	Salaries & Wages	\$432,211	\$462,640	\$471,161	\$17,654	\$488,815	\$471,161	\$17,654	\$488,815	
51400	Overtime	4,577	4,200	4,200	1,800	6,000	4,200		4,200	
52100	FICA Taxes	32,904	35,245	36,044	1,454	37,498	36,044	1,454	37,498	
52200	Retirement	37,312	34,074	27,139	1,454	28,593	27,139	1,454	28,593	
52300	L & H Insurance	71,880	98,530	126,723	393	127,116	126,723	393	127,116	
52400	Workers' Comp	28,922	31,325	31,381		31,381	31,381		31,381	
TOTAL PERSONAL SERVICES		\$607,806	\$666,014	\$696,648	\$22,755	\$719,403	\$696,648	\$20,955	\$717,603	
53100	Prof. Services	261	4,500	4,500		4,500	4,500		4,500	
53400	Other Contract Svcs.	6,782	46,969	40,969		40,969	40,969		40,969	
54000	Travel & Per Diem	912	500	500		500	500		500	
54100	Communication	2,111	1,620	1,620		1,620	1,620		1,620	
54200	Postage	418	213	213		213	213		213	
54300	Utility Services	37,303	30,400	36,400	8,640	45,040	36,400	8,640	45,040	
54400	Rentals & Leases	8,604	7,710	7,710		7,710	7,710		7,710	
54500	Insurance	5,054	5,522	5,522		5,522	5,522		5,522	
54601	Vehicle Repair & Mtc.	32,568	28,914	28,914		28,914	28,914		28,914	
54700	Printing & Binding	1,273	1,260	1,260		1,260	1,260		1,260	
54800	Promo. Activities	1,680	2,000	2,000		2,000	2,000		2,000	
55100	Office Supplies	481	586	586	50	636	586	50	636	
55200	Operating Supplies	61,790	56,979	56,979	6,156	63,135	56,979	6,156	63,135	
55210	Fuel & Oil	23,298	21,664	21,664	480	22,144	21,664	480	22,144	
55300	Road Mat. & Supls.	15,747	16,808	16,808	3,840	20,648	16,808	3,840	20,648	
55400	Bks, Pubs. & Memb.	660	679	679		679	679		679	
55401	Training	890	1,500	1,500		1,500	1,500		1,500	
TOTAL OPERATING EXPENSES		\$199,832	\$227,824	\$227,824	\$19,166	\$246,990	\$227,824	\$19,166	\$246,990	
56300	Other	18,994	20,000							
56400	Mach. & Equip.		13,500							
TOTAL CAPITAL OUTLAY		\$18,994	\$33,500							
58300	Other Grants & Aids	7,580	8,000							
TOTAL GRANTS & AIDS		\$7,580	\$8,000							
PROGRAM TOTAL		\$834,212	\$935,338	\$924,472	\$41,921	\$966,393	\$924,472	\$40,121	\$964,593	
PROGRAM STAFFING DETAIL (18)										
Administrative Assistant IV	0.50	0.50	0.50		0.50	0.50			0.50	
Crew Chief/Sr. Heavy Eq Op.	1.00	1.00	1.00		1.00	1.00			1.00	
Inmate Supervisor	1.00	1.00	1.00		1.00	1.00			1.00	
Maintenance Technician	2.00	2.00	2.00		2.00	2.00			2.00	
Park & Recreation Director	1.00	1.00	1.00		1.00	1.00			1.00	
Park Attendant	8.00	9.00	9.00		9.00	9.00			9.00	
Parks Facilities Technician	2.00	2.00	2.00		2.00	2.00			2.00	
Parks Supervisor	1.00	1.00	1.00		1.00	1.00			1.00	
Recreation Coordinator	1.00	1.00	1.00		1.00	1.00			1.00	
Service Technician	2.00	2.00	2.00		2.00	2.00			2.00	
Total	19.50	20.50	20.50		20.50	20.50			20.50	